United Nations A/55/789

General Assembly

Distr.: General
16 February 2001

Original: English

Fifty-fifth session
Agenda item 122
Scale of assessments for the apportionment of the expenses of the United Nations

Application of Article 19 of the Charter of the United Nations

Report of the Secretary-General

I. Introduction

1. In its resolution 55/5 A of 26 October 2000, the General Assembly, inter alia:

> "5. *Requests* the Secretary-General, in order to ensure the sound financing of the Organization, to review the implications of the calculation of assessed contributions in arrears for the purpose of the application of Article 19 of the Charter at the beginning of each calendar year and at the beginning of the financial peacekeeping period on 1 July of each year, and to report thereon to the General Assembly at the first part of its resumed fifty-fifth session;
>
> "6. *Decides*, subject to the outcome of negotiations in the General Assembly on the report of the Secretary-General and the recommendations of the Committee on Contributions thereon, as requested in paragraph 5 above, at the main part of its fifty-sixth session and subject to further decision on its implementation by the General Assembly, to compare arrears with the amount actually assessed and payable for the preceding two full years for the purpose of the application of Article 19 of the Charter".

2. Earlier, in its resolution 52/215 B of 22 December 1997, the General Assembly had requested the Committee on Contributions to review current procedures for the application of Article 19 of the Charter, including the possibility of calculating and applying it at the beginning of each calendar year and at the beginning of the peacekeeping financial period on 1 July of each year, and to make recommendations thereon, as appropriate, to the General Assembly before the end of its fifty-third session. The Committee on Contributions reviewed procedures for the application of Article 19 at its fifty-eighth session, in 1998, and the results of that review are set out in chapter III.B of its report.[1]

3. The results of the Committee's further consideration of the matter at its fifty-ninth session, in 1999, are reflected in chapter IV.B of its report.[2]

II. Procedures for the application of Article 19

4. Article 19 of the Charter of the United Nations reads in part:

> "A Member of the United Nations which is in arrears in the payment of its financial contributions to the Organization shall have no

01-25442 (E) 270201

vote in the General Assembly if *the amount of its arrears* equals or exceeds *the amount of the contributions due from it for the preceding two full years ...*" (emphasis added)

5. There are thus three distinct methodological elements in the current procedures for applying Article 19. The first relates to the "*amount of its arrears*". The second relates to the interpretation of "*the amount of contributions due from it for the preceding two full years*" and the third is the distinction between "*gross*" and "*net*" amounts in the determination of arrears and contributions due.

A. Amount of arrears

Interpretation of "arrears" under the current methodology

6. For the purposes of the interpretation and application of Article 19, it is necessary in the first instance to determine when contributions are to be considered as being in arrears.

7. Current practice has linked the interpretation of the concept of arrears to that of financial regulation 5.4, as adopted by the General Assembly in its resolution 456 (V) of 16 November 1950 and subsequently revised, which reads as follows:

> "Contributions and advances shall be considered as due and payable in full within thirty days of the receipt of the communication of the Secretary-General referred to in regulation 5.3 above, or as of the first day of the calendar year to which they relate, whichever is the later. As of 1 January of the following calendar year, the unpaid balance of such contributions and advances shall be considered to be *one year in arrears*." (emphasis added)

8. Article 19 does not specify the way in which the amount of arrears is to be calculated. Under the current methodology, however, a Member State is considered to fall under the provisions of Article 19 if its "arrears" as of 1 January of a given year equals or exceeds the amount of the contributions due from it for the preceding two full years. In accordance with the established practice followed by the Secretariat in implementing this financial regulation, the amounts that become due and payable from Member States and that remain unpaid are not considered as arrears until the first of January of the year following the financial year during which such contributions fell due. The practice of the Secretariat has thus been to exclude the amount of contributions due from a Member State for any given year in the determination of arrears in payment as of any date in that year. For example, therefore, only assessed contributions due before 1 January 2001 are considered to be in arrears at any time during 2001 and included in the computation of "amount of arrears" under Article 19 of the Charter.

9. This regulation applies to all expenses of the Organization apportioned by the General Assembly among Member States, including the Working Capital Fund of the United Nations, peacekeeping operations and the international tribunals, as well as the regular budget. For example, under the second sentence of financial regulation 5.4, if a Member State's assessed contribution to the expenses of the United Nations Interim Force in Lebanon for the period 1 July to 31 December 2000 (duly notified to that Member State by the Secretary-General on 11 August 2000) remains unpaid as at 1 January 2001, it is considered as being one year in arrears on that date and included in the calculation of arrears for the purposes of the application of Article 19 of the Charter in 2001.

10. Similarly, if the Secretary-General were to inform Member States of their liabilities in respect of an assessed contribution under the terms of Article 17, paragraph 2, of the Charter so that the notification required under financial regulation 5.3 were received prior to 30 days before the end of the calendar year, then the contribution would fall due in that year, and consequently, would be included in the calculation of the arrears under Article 19 of the Charter as at 1 January of the following calendar year, if unpaid at that date. This would apply in 2001, for example, to the assessment for the United Nations Mission for the Referendum in Western Sahara for the period from 1 November to 31 December 2000, for which the notification letter was issued on 10 November 2000, but would exclude any assessment for which the notification letter was issued in December 2000 because the 30-day period for that assessment would fall due in 2001. Such an assessment, if unpaid, would be considered in arrears only as at 1 January of the following year, that is to say, 1 January 2002.

An alternative definition of "arrears" under Article 19

11. If it were decided that the necessary calculations for the application of Article 19 should be undertaken twice a year rather than once as at present, this would necessitate the redefinition of the term "arrears" to include any unpaid balances outstanding at 1 January and 1 July each year. In other words, any contributions and advances that remain due and payable but unpaid after those dates would be considered as arrears and would be included in the calculation of arrears under the provisions of Article 19.

12. In reviewing this matter at its fifty-eighth session, the Committee on Contributions agreed that this would require an appropriate change to financial regulation 5.4 with regard to the concept of arrears. Such a change would define arrears as being the unpaid balance of contributions as at 1 January and 1 July each year.

13. As indicated above, financial regulation 5.4 provides that contributions and advances are payable in full within 30 days of receipt of the Secretary-General's communication. At present, only the regular budget assessment is hand-delivered to the permanent missions of Member States, allowing exact information on its date of receipt by each mission. Other assessments are delivered through normal channels. As few assessments are issued in the final quarter of the year, however, this does not have major operational significance. If it were decided to revise financial regulation 5.4 in order to allow for biannual application of Article 19, however, this question could take on greater practical significance. It might, therefore, be appropriate to change the point at which contributions become due and payable to a number of days from the issuance of the communication from the Secretary-General, rather than its receipt. In that case, the number of days might be increased, perhaps to 35.

B. Amount of contributions due from it for the preceding two full years

Interpretation of "contributions due for the preceding two full years" under the current methodology

14. Article 19 does not specify how the phrase "preceding two full years" should be interpreted. In line with the interpretation of "arrears" under the current provisions of financial regulation 5.4, however, contributions due for the preceding two full years have also, since 1950, been interpreted and applied to mean the preceding two full calendar years.

15. The Secretariat bases each letter of assessment on a legal authority, such as the General Assembly appropriation resolution in respect of the regular budget, a General Assembly resolution appropriating and apportioning expenditure for a specific mandate of a peacekeeping operation, or a General Assembly resolution authorizing the Secretary-General to enter into commitments and to issue assessments for an operation at a monthly rate of expenditure not exceeding a specific amount for the duration of the mandate in question. As in the case of the calculation of arrears referred to above, the current practice has been to include only those assessed contributions due before 1 January of a given year in the computation of the amount of the contributions due. Thus, for example, only those contributions that fell due and payable between 1 January 1999 and 31 December 2000 were included in the amount of the contributions due for the preceding two full years for purposes of calculating Article 19 as at 1 January 2001.

An alternative interpretation of "contributions due for the preceding two full years"

16. Should the General Assembly decide on a biannual application of Article 19, arrears (as redefined) on 1 July could still be compared with contributions and advances payable for the preceding two full calendar years. If the same symmetry that exists under the current interpretation of contributions due for the preceding two full years vis-à-vis arrears is to be preserved, however, "the preceding two full years" would also have to be qualified to mean the preceding 24 months. On an initial legal review, it does not appear that there is a contrary intention in equating two full years to the preceding 24 months instead of two full calendar years. Prima facie, a "full year" means 12 full months and a "calendar year" means the period from 1 January to 31 December. However, should the General Assembly decide on a procedural change in this respect, it may wish to request a fuller study of the exact legal history and implications involved.

17. Under this concept, a calculation of Article 19 provisions as at 1 July 2001, for example, would entail a comparison of the arrears as of 1 July 2001, which would include amounts assessed, due and payable but

which remain unpaid as at 1 July, with the contributions that became due and payable between 1 July 1999 and 30 June 2001. Member States would then fall under the provisions of Article 19 once their arrears equal or exceed the amount of assessed contributions due for the preceding 24 months. At its fifty-eighth session, the Committee on Contributions concluded that, should the proposal for semi-annual calculations for the application of Article 19 be adopted, the suitable definition of the "preceding two full years" would be the preceding 24 months.

C. Use of "net" and "gross" assessments in the calculation of "arrears" and "contributions due"

18. Total assessments approved by the General Assembly for the regular budget and other accounts ("gross assessments") generally include provision for staff assessment. For the vast majority of Member States, resolutions on the financing of the regular budget, the international tribunals and peacekeeping operations generally provide that the amounts actually payable ("net assessments") will be reduced by credits in respect of each Member State's share of estimated income from staff assessment. Under the current method of calculation of Article 19, unpaid contributions considered to be in "arrears" are effectively computed in net terms, that is, actual amounts payable after any appropriate adjustments are made for staff assessment income and for such other items as are included in the relevant financing resolution.

19. "The amount of the contributions due ... for the preceding two full years", on the other hand, has been interpreted as referring to the amounts "as apportioned by the General Assembly" under Article 17, paragraph 2, of the Charter, before deduction of any credits, that is, gross assessments.

20. As the "gross assessments" are usually higher than the corresponding "net assessments", this application is more favourable to Member States than if a "net to net" comparison were made. Combined with the current interpretation of arrears, that is, as including only those assessments that become due and payable and remain unpaid as of 1 January of the following calendar year, this results in Member States, in effect, being able to accumulate arrears of more than two years of assessments during each year before falling under the provisions of Article 19 at the beginning of the next year.

21. An alternative interpretation of Article 19 procedures was discussed in the High-level Open-ended Working Group on the Financial Situation of the United Nations and by the Committee on Contributions at its fifty-eighth and fifty-ninth sessions. This would involve a comparison of the arrears, as calculated on a net basis, to contributions due and payable for the preceding two full years, also calculated on a net basis. As indicated above, in its resolution 55/5 A, the General Assembly decided to use the "net to net" approach for calculations for the application of Article 19, subject to the outcome of negotiations in the General Assembly on the report of the Secretary-General and the recommendations of the Committee on Contributions thereon, and subject to further decision on its implementation by the General Assembly.

22. During consideration of the application of Article 19 by the Committee on Contributions during its fifty-eighth session, some members of the Committee questioned whether current procedures, including the "gross to net" comparison, were consistent with the provisions of Article 19 since they permitted Member States' arrears to exceed two years of assessments without a loss of vote in the General Assembly. In response to a letter in that connection from the Chairman of the Committee on Contributions, the Assistant Secretary-General then in charge of the Office of Legal Affairs advised that current procedures were consistent with relevant decisions of the General Assembly which, in their turn, were consistent with Article 19. He also noted that the Secretariat's practice of calculating the amount of contributions due for the preceding two full years in gross terms was not set out in the financial rules but had been consistently reported to the Assembly. Nevertheless, the General Assembly could, by resolution and with or without changing the financial regulations of the United Nations, direct the Secretary-General to change the practice.

D. Implications of semi-annual calculations for the application of Article 19

23. In order to illustrate the practical implications of changes in the current approach to the application of

Article 19, the tables contained in annexes I and II to the present report use data on gross and net assessments, payments, credits and outstanding assessed contributions during the period 1 January 1998 through 31 December 2000 to show the results of the current and various alternative approaches on 1 January, 1 July and 31 December 2000. The results of this illustrative exercise are summarized in annex I, which shows the number of countries falling under Article 19 and the total of the minimum payments that they would need to make to avoid the application of Article 19 as at 1 January, 1 July and 31 December 2000. The first column shows the results of the current approach — that is, the actual application of Article 19 during 2000. The second column shows the corresponding results if Article 19 had been calculated and applied on 1 January and 1 July 2000, using the comparison between "net" arrears and "gross" assessments, as at present. The third column indicates the results of a single annual calculation on a "net to net" basis. The fourth column indicates the results of biannual calculations on 1 January and 1 July 2000, also on a "net to net" basis. It should be noted that the figures summarized include Member States that are currently permitted to vote by the General Assembly because it concluded that their failure to make the necessary payments was due to conditions beyond their control. It should also be noted that former Yugoslavia is included in data up to 1 July 2000. Following the admission of the Federal Republic of Yugoslavia on 1 November 2000, former Yugoslavia ceased to be a member.

24. The results summarized in annex I are based on the data provided in annexes II.A and II.B. For Member States falling under Article 19 under any of the alternative approaches, annex II.A provides information on gross and net assessments for the periods 1 January 1998 to 31 December 1999 and 1 July 1998 to 30 June 2000; assessed contributions outstanding, due and payable on 1 January and 1 July 2000; and payments and credits applied during the periods 1 January to 30 June and 1 July to 31 December 2000. Drawing on this data, annex II.B shows the resulting minimum payments required to avoid the application of Article 19 under the various alternative approaches to its application. Negative amounts indicate that the Member State concerned would not fall under Article 19 in that instance.

25. At its fifty-eighth session, the Committee on Contributions concluded that the proposal for semi-annual calculation and application of Article 19 would reduce the maximum amount accruable by Member States before imposition of Article 19 to an amount closer to the two years' contributions provided for in the Charter. Annex I illustrates this point. It shows that the number of countries falling under Article 19 and the total of the minimum amounts that they would have to pay to avoid the application of Article 19 would both have been higher at 1 July and 31 December 2000 if the calculation and application had been undertaken twice a year, rather than only at the beginning of each year, as at present.

26. Similarly, use of a "net to net" comparison between arrears and the previous two years' assessments would have resulted in a larger number of countries falling under Article 19, and a larger total of minimum payments required for those countries to avoid the application of Article 19 than under the current "gross to net" approach.

27. In analysing the results of the illustrative calculations for application of Article 19 under alternative approaches, however, it should be recalled that the underlying pattern of contributions in 2000 occurred under the current system for the application of Article 19 and may have been affected by it. Had a system of semi-annual calculations been in place in 2000 or had calculations been made on a "net to net" basis, the pattern of payments and hence the number of Member States falling under Article 19 might very well have been different.

III. Conclusions and recommendations

28. The illustrative information provided in the present report indicates that calculations for and application of Article 19 on a twice-yearly basis would tend to bring some Member States under the provisions of Article 19 sooner than the current annual exercise. Similarly, calculations based on a "net to net" comparison would tend to bring some Member States under the provisions of Article 19 sooner or by a larger margin than the current "gross to net" comparison. These conclusions are consistent with those of the Committee on Contributions following its earlier review of procedures for the application of Article 19.

29. Consistent with the provisions of General Assembly resolution 55/5 A, the Committee on Contributions will consider issues relating to the application of Article 19 further during its sixty-first session in 2001. **The General Assembly may wish to take note of the information provided in the present report on the possible biannual calculation for and application of Article 19 and the use of a "net to net" comparison for those calculations. It may also wish either to make final decisions with regard to procedures for the application of Article 19 at this stage, or to provide guidance to the Committee on Contributions in its further consideration of the matter. In the context of a revision of the procedures for the application of Article 19, the Assembly may also wish to consider a suitable revision of the financial regulations of the United Nations.**

Notes

[1] *Official Records of the General Assembly, Fifty-third Session, Supplement No. 11* (A/53/11), paras. 11-28.

[2] *Ibid., Fifty-fourth Session, Supplement No. 11* (A/54/11), paras. 57-60.

Annex I

Summary of different alternatives for the application of Article 19 in 2000, based on the current approach and on variants including biannual calculation and a net:net comparison

	Gross:net comparison		*Net:net comparison*	
	Annual calculation	*Biannual calculation*	*Annual calculation*	*Biannual calculation*
Number of countries under Article 19 on 1 January 2000	62	62	70	70
Minimum amounts — total (US $)	68 366 228	68 366 228	79 426 633	79 426 633
Number of countries under Article 19 on 1 July 2000	35	63	53	73
Minimum amounts — total (US $)	43 507 271	350 924 306	52 682 660	364 960 377
Number of countries under Article 19 on 31 December 2000	13	40	33	48
Minimum amounts — total (US $)	25 859 328	30 647 969	26 700 571	35 658 509

Note: Following the admission of the Federal Republic of Yugoslavia on 1 November 2000, former Yugoslavia ceased to be a member of the Organization.

Annex II A

Gross and net assessments, payments and credits applied and amounts outstanding during the period 1 January 1998 to 31 December 2000

Member State	A Gross Assessments 1/1/98 - 31/12/99 Total	B Net Assessments 1/1/98 - 31/12/99 Total	C Gross Assessments 1/7/98 - 30/6/00 Total	D Net Assessments 1/7/98 - 30/6/00 Total	E Outstanding due + payable at 1/1/00	F Outstanding due + payable at 1/7/00	G Payments + credits utilized 1/1 - 1/7/00	H Payments + credits utilized 1/7 - 31/12/00
Afghanistan	95,644	84,015	86,853	76,225	230,633	132,371	136,200	154
Antigua and Barbuda	54,962	48,199	57,566	50,501	88,408	79,072	34,500	95
Armenia	550,655	488,307	289,140	256,913	1,031,840	813,988	503,076	1,066
Azerbaijan	1,186,988	1,053,144	569,859	506,655	2,832,994	1,241,454	1,749,000	781,080
Belarus *	3,597,788	3,188,810	2,308,885	2,049,229	4,867,035	4,290,884	1,376,695	2,284,857
Belize	27,632	24,257	28,831	25,307	106,456	2,188	116,849	324
Bolivia	219,351	193,641	222,267	196,804	144,270	239,857	1,248	78,500
Bosnia and Herzegovina	146,696	129,411	156,098	139,888	331,410	63,208	337,373	475
Brazil	43,675,176	38,526,907	46,509,382	41,161,666	43,856,464	63,984,836	43,000	19,240,398
Burundi	27,632	24,257	57,566	50,501	151,428	79,882	98,610	108
Cameroon	398,673	352,245	411,757	364,463	274,385	296,987	-	87,094
Cape Verde	41,625	36,359	58,030	50,991	351,354	399,746	131,450	108,311
Central African Republic	40,969	36,097	29,367	25,817	172,469	198,633	-	130,986
Chad	27,632	24,257	28,831	25,307	302,593	314,175	1,000	57
Comoros	27,632	24,257	28,831	25,307	62,328	74,910	-	34,700
Congo	88,257	77,876	94,913	83,999	794,114	808,696	-	46
Croatia	1,340,165	1,185,333	1,088,324	946,721	552,124	593,338	286	463,899
Democratic People's Republic of Korea	742,772	643,861	582,705	519,860	1,338,498	1,441,943	880,399	3,103
Democratic Republic of the Congo	219,351	193,641	222,267	196,804	220,248	935,376	876,000	1,811
Djibouti	27,632	24,257	28,831	25,307	166,725	316,083	716,000	661
Dominica	27,632	24,257	28,831	25,307	179,307	179,307	1,000	139,148
Dominican Republic	459,107	405,769	474,901	420,333	332,252	127,918	-	87,778
Ecuador	616,029	543,890	634,047	561,270	887,653	538,781	24,522	191,306
El Salvador	353,232	311,773	379,104	336,475	298,989	957,853	1,000	338,806
Equatorial Guinea	27,632	24,257	28,831	25,307	97,871	338,751	186,482	55,740
Estonia	560,584	489,679	445,092	395,267	597,589	379	126,227	39
Gabon	489,550	433,168	477,050	422,415	440,638	156,431	110,074	119,521
Gambia	27,632	24,257	28,831	25,307	166,914	490,364	606,807	1,482
Georgia	1,113,293	986,297	460,743	410,269	7,205,324	168,078	157,783	127,930
Grenada	27,632	24,257	28,831	25,307	115,578	7,256,926	11,418	62,443
Guatemala	541,370	477,650	569,820	504,342	782,752	122,842	51,000	123,803
Guinea	82,309	72,173	86,317	75,712	196,404	591,411	440,356	1,603
Guinea-Bissau	27,632	24,257	28,831	25,307	440,411	204,142	-	100,122
Guyana	29,815	26,342	31,754	28,114	63,841	452,990	-	46
Haiti	54,962	48,199	57,566	50,501	72,628	12,466	65,207	10,471
Honduras	102,477	90,567	95,988	85,037	230,024	97,792	-	21,133
Iran (Islamic Republic of)	7,222,358	6,388,116	5,732,331	5,080,057	7,092,836	-	271,526	5,764
Iraq	1,917,163	1,697,777	1,270,211	1,126,772	13,106,122	9,193,465	142,000	3,822,120
Kazakhstan	2,760,050	2,443,781	1,875,151	1,663,134	3,181,085	13,500,054	55,000	4,952
Kyrgyzstan	334,585	296,281	230,160	204,157	1,199,152	2,846,866	1,004,877	1,157,214
Lao People's Democratic Republic	27,632	24,257	28,831	25,307	26,361	915,465	367,630	606,594
Latvia	1,030,926	900,714	669,921	613,541	1,634,211	28,424	10,519	46
Lebanon	474,110	418,842	505,407	447,240	230,176	1,191,988	680,767	785,018
Liberia	59,042	52,119	63,343	56,089	1,147,524	451,519	-	185,323
Libyan Arab Jamahiriya	986,405	861,885	447,352	571,899	1,073,478	1,175,192	-	72,149
Madagascar	82,309	72,173	86,317	75,712	209,156	1,184,352	120,000	790,901
Mali	98,303	90,061	58,105	51,026	103,281	234,827	12,267	122,564
						79,268	49,177	61,033

Member State	A Gross Assessments 1/1/98 - 31/12/99 Total	B Net Assessments 1/1/98 - 31/12/99 Total	C Gross Assessments 1/7/98 - 30/6/00 Total	D Net Assessments 1/7/98 - 30/6/00 Total	E Outstanding due + payable at 1/1/00	F Outstanding due + payable at 1/7/00	G Payments + credits utilized 1/1 - 1/7/00	H Payments + credits utilized 1/7 - 31/12/00
Marshall Islands	32,815	25,342	27,742	34,114	95,095	3,756	105,171	77
Mauritania	27,532	24,257	28,831	25,307	202,697	204,760	10,519	184,665
Mongolia	59,042	52,119	61,343	56,069	134,727	86,956	75,737	21,215
Nicaragua	44,036	39,044	32,829	29,158	244,187	57,443	200,576	105
Niger	54,962	48,199	57,566	50,501	334,149	359,313	-	95
Peru	2,663,239	2,350,233	3,065,153	2,713,463	2,405,134	3,786,784	-	838,862
Republic of Moldova	884,218	783,981	474,627	421,824	3,366,720	3,484,697	44,207	247,411
Russian Federation	105,104,831	95,149,716	88,176,998	81,781,691	59,671,060	86,434,845	32,998,000	40,497,536
Rwanda	40,969	36,097	29,367	25,817	104,540	104,540	12,562	104,595
Saint Lucia	27,532	24,257	28,831	25,307	60,631	61,178	12,035	21,123
Saint Vincent and the Grenadines	27,632	24,257	28,831	25,307	153,094	155,127	10,519	114,981
Sao Tome and Principe	27,632	24,257	28,831	25,307	570,783	583,365	-	48
Seychelles	54,962	48,199	57,566	50,501	192,418	217,582	-	95
Sierra Leone	27,632	24,257	28,831	25,307	163,173	175,755	-	135,600
Somalia	27,632	24,257	28,831	25,307	972,146	984,728	-	48
Sudan	218,319	191,714	202,348	177,580	342,767	308,323	124,500	303,190
Suriname	109,637	96,116	115,050	100,906	84,867	114,985	-	64,867
Swaziland	59,042	52,119	63,343	56,069	73,826	62,459	39,035	24,044
Syrian Arab Republic	1,856,585	1,638,530	2,021,652	1,789,045	1,087,847	1,975,023	-	679,250
Tajikistan	189,706	167,852	146,216	129,594	2,438,208	2,422,185	69,841	135,548
The former Yugoslav Republic of Macedonia	131,698	116,341	127,569	112,987	276,828	141,012	191,154	118,726
Togo	40,969	36,097	29,348	25,817	145,530	157,112	1,000	156,790
Turkmenistan	334,585	296,281	230,160	204,157	882,991	757,954	9,000	490,353
Ukraine **	17,427,398	15,683,791	10,140,843	9,156,591	32,950,897	21,205,122	15,533,241	12,919,041
United States of America	1,219,192,541	1,219,176,327	1,511,637,849	1,511,626,829	1,170,376,914	1,774,990,027	111,187,096	755,813,154
Uruguay	1,428,137	1,260,788	1,517,474	1,342,935	714,854	1,377,889	1,000	105,754
Uzbekistan	1,654,857	1,465,947	1,030,561	914,613	2,951,987	1,935,115	1,368,487	3,427
Vanuatu	27,632	24,257	28,831	25,307	262,063	184,146	110,519	128,052
Venezuela	5,997,270	5,299,326	5,382,792	4,767,372	5,845,224	2,320,672	5,745,682	489,241
Viet Nam	247,782	219,034	224,426	198,878	239,397	262,600	73,632	59,599
Yemen	273,642	239,877	287,487	284,328	388,898	409,508	105,189	376,366
Yugoslavia ***	1,367,129	1,210,079	981,271	837,865	15,510,279	15,839,807	34,000	3,853
Zimbabwe	246,312	215,925	256,792	226,953	159,690	272,898	-	269,845

* The amounts outstanding for Belarus on 1 January and 1 July 2000 exclude an amount of $45,826,669 in respect of peacekeeping arrears issued before 1996, in accordance with General Assembly decision 49/470.

** The amounts outstanding for Ukraine exclude amounts of $179,117,150 on 1 January and $178,011,745 on 1 July 2000 in respect of peacekeeping arrears issued before 1996, in accordance with General Assembly decision 49/470.

*** Upon the admission of the Federal Republic of Yugoslavia on 1 November 2000, the former Yugoslavia ceased to be a Member.

Annex II B

Calculation of the minimum amounts necessary to avoid the application of Article 19 on 1 January, 1 July and 31 December 2000, based on the current approach and variants involving net:net comparisons and biannual application of Article 19

Member State	at 1 January 2000		at 1 July 2000				at 31 December 2000			
			Annual		Bi-annual		Annual		Bi-annual	
	GROSS:NET (E-A)	NET:NET (E-B)	GROSS:NET (E-A) - G	NET:NET (E-B) - G	GROSS:NET F - C	NET:NET F - D	GROSS:NET (E-A) - (G+H)	NET:NET (E-B) - (G+H)	GROSS:NET (F-C) - H	NET:NET (F-D) - H
Afghanistan	135,189	146,818	(1,011)	10,618	46,818	58,146	(1,165)	10,464	45,364	56,992
Antigua and Barbuda	33,446	40,209	(1,054)	5,709	21,506	28,571	(1,149)	5,814	21,411	28,476
Armenia	490,985	543,333	(22,091)	40,257	326,828	357,066	(23,157)	39,191	323,762	355,999
Azerbaijan	1,646,006	1,779,850	(102,994)	30,850	671,786	734,799	(984,074)	(730,230)	(89,285)	(26,281)
Belarus *	1,269,247	1,678,225	(107,440)	301,530	1,981,999	2,241,656	(2,392,105)	(1,983,127)	(302,858)	(43,002)
Belize	78,823	82,198	(36,026)	(34,651)	(20,643)	(23,119)	(38,350)	(34,975)	(20,967)	(23,443)
Bolivia	(75,081)	(49,371)	(76,329)	(50,619)	17,870	43,053	(154,829)	(129,119)	(60,930)	(35,447)
Bosnia and Herzegovina	184,714	201,999	(152,659)	(135,374)	(94,862)	(76,980)	(153,134)	(135,849)	(95,337)	(77,155)
Brazil	(16,712)	5,129,557	(59,712)	5,086,557	17,656,464	22,803,170	(19,300,110)	(14,153,841)	(1,784,944)	3,962,772
Burkina Faso	96,466	103,229	(144)	6,619	22,416	29,481	(252)	6,511	22,308	29,373
Burundi	246,753	250,128	246,753	250,128	256,136	261,980	180,699	183,934	171,042	174,986
Cameroon	(47,319)	(891)	(178,769)	(132,341)	(12,011)	35,283	(287,080)	(240,652)	(120,322)	(73,028)
Cape Verde	130,844	136,110	130,844	136,110	140,993	147,642	(142)	5,124	9,817	16,656
Central African Republic	261,624	266,496	260,624	265,496	284,809	288,358	260,987	265,439	284,781	288,301
Chad	34,696	38,071	34,696	38,071	40,079	40,003	(4)	3,371	11,379	14,903
Comoros	766,462	769,857	766,462	769,857	777,865	781,389	766,434	769,809	777,817	781,341
Congo	463,867	474,246	463,579	473,960	488,425	509,339	(320)	10,061	34,526	45,440
Croatia	(1,669)	183,183	(877,869)	(722,837)	(187,925)	(66,322)	(890,772)	(725,940)	(191,028)	(69,425)
Democratic People's Republic of Korea	699,171	799,062	(16,829)	82,062	352,671	415,516	(18,640)	80,271	350,880	413,705
Democratic Republic of the Congo	897	26,807	(103)	25,907	93,799	119,279	(784)	24,926	93,118	118,598
Dominica	139,093	142,466	139,093	142,466	150,476	154,000	(56)	3,320	11,328	14,852
Dominican Republic	112,226	115,601	87,704	91,079	99,067	102,611	(74)	3,301	11,309	14,833
Ecuador	(126,855)	(73,517)	(127,855)	(74,517)	63,890	118,429	(319,161)	(265,823)	(127,446)	(72,879)
El Salvador	251,624	323,783	95,142	137,281	323,808	396,583	(273,666)	(201,527)	(15,002)	57,779
Equatorial Guinea	(54,263)	(12,804)	(180,490)	(139,031)	(40,353)	3,276	(236,230)	(194,771)	(96,093)	(52,464)
Estonia	70,239	73,614	(39,835)	(36,460)	(28,452)	(24,929)	(39,874)	(36,499)	(28,491)	(24,967)
Gabon	37,005	107,910	(571,902)	(500,697)	(268,661)	(238,636)	(691,123)	(620,218)	(408,182)	(398,357)
Gambia	(46,912)	7,470	(206,695)	(150,313)	13,314	67,968	(208,177)	(151,795)	11,832	66,487
Georgia	139,282	142,657	127,884	131,239	139,247	142,771	(66)	3,309	11,317	14,841
Grenada	6,092,031	6,217,027	6,041,031	6,166,027	6,795,183	6,846,667	5,950,886	6,063,364	6,713,740	6,764,214
Guatemala	87,946	91,321	82,828	86,003	94,011	97,535	(41,175)	(37,800)	(29,792)	(26,268)
Guinea	241,362	305,102	(198,973)	(135,253)	21,991	87,069	(200,576)	(136,856)	19,888	85,466
Guinea-Bissau	94,095	94,231	94,095	94,231	117,825	128,430	(16,027)	(5,891)	17,703	28,308
Guyana	412,779	416,154	412,779	416,154	424,142	427,686	412,731	416,106	424,114	427,638
Haiti	34,026	37,499	(31,181)	(27,708)	(19,288)	(15,840)	(41,652)	(38,179)	(29,759)	(26,119)
Honduras	17,666	24,429	17,666	24,429	40,226	47,291	(3,467)	3,296	19,093	26,156
Iran (Islamic Republic of)	127,547	139,467	(143,979)	(132,059)	(95,988)	(85,037)	(149,743)	(137,833)	(101,752)	(90,801)
Iraq	(129,522)	796,720	(271,522)	582,720	3,461,184	4,113,428	(4,093,642)	(3,259,400)	(360,986)	291,308
Kazakhstan	11,188,959	11,408,345	11,133,959	11,353,345	12,229,843	12,373,282	11,129,997	11,348,383	12,224,881	12,368,320
Kyrgyzstan	421,035	737,304	(363,842)	(267,573)	973,737	1,185,754	(1,741,956)	(1,424,787)	(183,477)	28,340
Lao People's Democratic Republic	904,567	902,871	499,837	536,241	686,325	711,328	(109,857)	(71,353)	78,731	104,734
Latvia	(1,271)	2,104	(11,780)	(8,415)	(407)	3,117	(11,838)	(8,463)	(456)	3,068
Lebanon	803,285	733,487	(77,482)	52,730	502,067	578,447	(862,500)	(732,288)	(292,951)	(206,571)
Liberia	(43,934)	(186,996)	(43,934)	(186,996)	(53,866)	4,279	(429,257)	(373,989)	(239,211)	(181,044)
	1,088,482	1,095,405	1,088,482	1,095,405	1,111,849	1,119,123	1,016,333	1,023,256	1,039,700	1,046,974

Member State	at 1 January 2000		at 1 July 2000				at 31 December 2000			
			Annual		Bi-annual		Annual		Bi-annual	
	GROSS:NET (E-A)	NET:NET (E-B)	GROSS:NET (E-A) - G	NET:NET (E-B) - G	GROSS:NET F - C	NET:NET F - D	GROSS:NET (E-A) - (G+H)	NET:NET (E-B) - (G+H)	GROSS:NET (F-C) - H	NET:NET (F-D) - H
Lithuania	87,073	211,583	(32,927)	91,583	717,000	592,453	(823,828)	(699,308)	(73,901)	(198,448)
Madagascar	126,847	136,983	114,560	124,716	148,310	158,915	(8,004)	2,132	25,726	36,331
Mali	34,978	43,220	(14,199)	(5,957)	21,163	28,242	(75,232)	(66,990)	(39,870)	(32,791)
Marshall Islands	62,280	68,753	(42,891)	(36,418)	(18,966)	(30,358)	(42,968)	(36,495)	(19,063)	(30,435)
Mauritania	175,065	178,440	164,546	167,921	175,929	179,453	(119)	3,256	11,264	14,788
Mongolia	75,885	82,608	(52)	6,671	23,315	30,589	(21,267)	(14,344)	2,100	9,374
Nicaragua	200,151	205,143	(425)	4,567	24,614	28,285	(530)	4,462	24,509	28,180
Niger	279,187	285,950	279,187	285,950	301,747	308,812	279,092	285,855	301,652	308,717
Peru	(258,105)	54,901	(258,105)	54,901	721,631	1,073,321	(1,096,967)	(783,961)	(117,231)	234,459
Republic of Moldova	2,902,502	2,902,739	2,456,295	2,556,532	3,010,070	3,063,073	2,210,884	2,311,121	2,762,659	2,815,662
Russian Federation	(15,433,771)	(6,478,656)	(48,429,771)	(39,474,656)	(1,742,353)	4,672,954	(88,927,307)	(79,972,192)	(42,239,889)	(35,824,582)
Rwanda	83,571	98,443	50,989	65,861	76,173	76,723	(53,606)	(48,734)	(29,422)	(25,872)
Saint Lucia	32,999	36,374	20,994	24,339	32,347	35,871	(159)	3,216	11,224	14,748
Saint Vincent and the Grenadines	125,432	128,807	114,913	118,288	126,290	129,820	(56)	3,307	11,315	14,839
Sao Tome and Principe	543,151	546,526	543,151	546,526	554,534	558,058	543,103	546,478	554,486	558,010
Seychelles	137,456	144,219	137,456	144,219	160,918	167,081	137,361	144,124	159,921	166,986
Sierra Leone	135,541	138,916	135,541	138,916	146,924	150,448	(59)	3,316	11,324	14,848
Somalia	944,514	947,889	944,514	947,889	955,897	959,421	944,466	947,841	955,849	959,373
Sudan	124,446	151,053	(52)	26,553	103,975	128,743	(303,242)	(276,637)	(199,215)	(174,447)
Suriname	(44,970)	(31,449)	(44,970)	(31,449)	(65)	14,079	(109,837)	(96,116)	(64,732)	(50,588)
Swaziland	14,784	21,707	(24,251)	(17,328)	(884)	6,390	(48,295)	(41,372)	(24,928)	(17,854)
Syrian Arab Republic	(768,938)	(550,883)	(768,938)	(550,883)	(46,629)	185,978	(1,448,188)	(1,230,133)	(725,879)	(483,272)
Tajikistan	2,246,502	2,268,356	2,176,661	2,198,515	2,275,989	2,297,591	2,041,113	2,062,967	2,140,421	2,157,043
The former Yugoslav Republic of Macedonia	146,130	180,487	(46,024)	(30,667)	13,443	28,025	(164,750)	(149,393)	(105,283)	(90,701)
Togo	104,561	109,433	103,561	108,433	127,784	131,295	(53,229)	(48,357)	(29,026)	(25,495)
Turkmenistan	348,406	386,710	339,406	377,710	527,784	563,797	(150,947)	(112,643)	37,441	63,444
Ukraine **	15,523,299	17,266,906	(9,942)	1,733,665	11,064,279	12,948,531	(11,823,578)	(10,079,971)	(1,854,762)	(870,510)
United States of America	(48,815,627)	(48,799,413)	(150,002,723)	(159,986,509)	263,302,178	263,313,198	(915,815,877)	(915,799,663)	(492,510,976)	(492,499,956)
Uruguay	(713,283)	(545,934)	(714,283)	(546,934)	(139,585)	34,954	(820,037)	(652,688)	(245,339)	(70,800)
Uzbekistan	1,297,330	1,486,040	(71,157)	117,553	904,554	1,020,502	(74,564)	114,126	901,127	1,017,975
Vanuatu	234,451	237,826	123,932	127,307	135,315	138,839	(4,120)	(745)	7,263	10,787
Venezuela	(152,046)	565,898	(5,897,728)	(5,199,784)	(3,062,030)	(2,446,700)	(6,386,969)	(5,689,025)	(3,551,271)	(2,935,941)
Viet Nam	(8,385)	20,363	(82,017)	(53,269)	38,174	63,722	(141,616)	(112,868)	(21,425)	4,123
Yemen	115,256	149,021	10,067	43,832	122,021	125,180	(366,301)	(332,536)	(254,347)	(251,188)
Yugoslavia	14,143,150	14,300,200	14,109,150	14,266,200	14,856,536	15,001,922	***	***	***	***
Zimbabwe	(86,632)	(56,245)	(86,632)	(56,245)	14,106	45,945	(356,477)	(326,090)	(256,739)	(223,900)

* The amounts outstanding for Belarus on 1 January and 1 July 2000 exclude an amount of $45,825,669 in respect of peacekeeping arrears issued before 1996, in accordance with General Assembly decision 49/470.

** The amounts outstanding for Ukraine exclude amounts of $179,117,150 on 1 January and $178,011,745 on 1 July 2000 in respect of peacekeeping arrears issued before 1996, in accordance with General Assembly decision 49/470.

*** Following the admission of the Federal Republic of Yugoslavia on 1 November 2000, the former Yugoslavia ceased to be a Member.